

STATE OF NEBRASKA

General Fund “Budget in Brief” 2019 Post Session Summary

**Legislative Fiscal Office
June 13, 2019**

Highlights

This report contains a summary of the FY2019-20 and FY2020-21 biennial budget as enacted in the 2019 legislative session. A more detailed bound report will be prepared and distributed in late July after the close of fiscal year 2018-19.

General Fund Financial Status

The enacted budget results in an unobligated ending balance at the end of the FY20/FY21 Biennial Budget which is \$228,160 above the minimum 3% reserve.

It should be noted that by statute the minimum reserve returned to 3.0% from the 2.5% level applicable during the FY18/FY19 biennium. This amounted to \$45 million and was the first draw on available funds during the budget process.

This projected status is based on the April 2019 forecasts from the Nebraska Economic Forecast Advisory Board (NEFAB) plus revenue bills and the budget as enacted by the 2019 Legislature

General Fund Revenues

Revenue estimates for FY2018-19, FY2019-20 and FY2020-21 are the April 2019 forecasts from the Nebraska Economic Forecast Advisory Board (NEFAB). Rate and base adjusted revenue growth implied by the forecasts for the FY20/FY21 biennium average 2.8% (2.4% in FY19-20 and 3.2% in FY20-21). When including the 5.7% growth in the FY18-19 forecast, there is an average growth of 3.8% over the three years that affect the financial status for the upcoming biennium. Note that these revenue forecasts include the impact of the Wayfair ruling related to remote sellers. The forecasts also reflect a \$20 million shift of income taxes from FY2018-19 to FY2019-20 due a waiver of penalty for late income tax filings for parts of counties impacted by flooding.

For the “following biennium”, revenue growth is calculated at 5.0% per year using the historical average methodology. The target growth is the historical average of 4.7% but adjusted down to 4.4% to exclude growth that is now negated by indexing of the income tax brackets. Because the revenue growth in the NEFAB forecasts is below average, the revenue growth needed to yield a 4.4% five year average is 5.0% in both FY21-22 and FY22-23. At this point, these calculated amounts are higher but within the wide range of the high and low of the unofficial estimates prepared by Legislative Fiscal Office and Dept. of Revenue.

General Fund Budget Growth

Budget growth in the enacted budget is 3.8% in FY20 and 2.3% in FY21 for a two year average of 3.0%, slightly below the Governor’s recommendation of 3.1% but significantly less than the pre-session estimate which had projected average growth of 3.9% over the biennium.

One of the largest growth items is Medicaid expansion enacted by the Nebraska voters and accounts for about \$50 million of additional appropriations over the biennium. Excluding this item the two year average budget growth was 2.5%.

	Enacted Budget	
	<u>FY19-20</u>	<u>FY20-21</u>
Operations	3.5%	2.5%
State Aid to Individuals	1.5%	4.2%
State Aid to Local Govt	5.2%	0.9%
Construction	76.0%	-28.2%
Annual % Change	3.8%	2.3%
Two Yr Average		3.0%

Cash Reserve Fund

The Cash Reserve Fund unobligated balance is projected at \$322.3 million based on current forecasts, actions taken in prior legislative sessions and the 2019 session.

The only transfer enacted in the 2019 session was \$54.7 million transferred to the Nebraska Capital Construction Fund to cover several construction projects primarily two additional high security housing units (384 beds) under the Dept. of Correctional Services. This project and transfer was also part of the Governors recommendation.

For comparison, the unobligated Cash Reserve Fund balance was \$296.4 million projected at the end of the 2018 legislative session.

Medicaid Expansion

Initiative 427 was a proposal to expand the Medicaid program to cover low income parents and childless adults, 19 to 64 years of age, under the provisions of the Affordable Care Act (ACA). This ballot initiative was similar to several bills that have been proposed over the past six years. This initiative was adopted on November 6, 2018.

The budget includes the costs of Medicaid expansion based on revised and updated numbers from the Dept. of Health and Human Services (DHHS) on April 11, 2019. A copy of the detailed information provided can be found on the DHHS website at: <http://dhhs.ne.gov/Pages/Medicaid-Expansion.aspx>. Based on the latest DHHIS update, the expanded program will not be operative until October 2020 so the impact of increased aid will only occur for nine months of FY2020-21.

Total General Fund costs related to Medicaid expansion are \$5.9 million in FY2019-20 and \$43.6 million in FY2020-21 for a two year total of \$49.6 million.

Property Tax Credit

Under this program transfers are made to the Property Tax Credit Cash Fund at the discretion of the Legislature. Enacted in 2007, the amount available for credits was \$105 million in FY07-08, and \$115 million in FY08-09 through FY13-14. During the 2014 session, the FY14-15 amount was increased to \$140 million. In the 2015 session, the credit was increased by \$64 million to a total of \$204 million and in the 2016 session increased by \$20 million attributed to LB 958

During the 2019 session, the amount for the Property Tax Credit program was increased by \$51 million per year to a total of \$275 million per year. This is a 22.8% increase in FY19-20 and a two year average increase of 11.4%.

Tax Year	Fiscal Yr	State Total	\$ Change	% Change	Credit Per \$100,000 Ag Land	Credit Per \$100,000 Non-Ag Land	Credit as % of Taxes Levied
2007	FY2007-08	\$105,000,000	--	--	\$83.22	\$83.22	4.1%
2008	FY2008-09	\$115,000,000	10,000,000	9.5%	\$86.13	\$86.13	4.2%
2009	FY2009-10	\$115,000,000	0	0.0%	\$82.22	\$82.22	4.0%
2010	FY2010-11	\$115,000,000	0	0.0%	\$78.91	\$78.91	3.8%
2011	FY2011-12	\$115,000,000	0	0.0%	\$75.31	\$75.31	3.7%
2012	FY2012-13	\$115,000,000	0	0.0%	\$71.50	\$71.50	3.6%
2013	FY2013-14	\$115,000,000	0	0.0%	\$65.97	\$65.97	3.4%
2014	FY2014-15	\$140,000,000	25,000,000	21.7%	\$71.54	\$71.54	3.9%
2015	FY2015-16	\$204,000,000	64,000,000	45.7%	\$94.09	\$94.09	5.4%
2016	FY2016-17	\$204,000,000	0	0.0%	\$89.57	\$89.57	5.2%
2017	FY2017-18	\$224,000,000	20,000,000	9.8%	\$109.70	\$87.95	5.5%
2018	FY2018-19	\$224,000,000	0	0.0%	\$103.81	\$86.50	5.4%
2019 est *	FY2019-20	\$275,000,000	51,000,000	22.8%	\$124.43	\$104.31	6.3%

* based on 2019 estimated valuations used for TEEOSA calculations at the October 2018 joint meeting

Prison Overcrowding

A major issue at the start of the session was prison overcrowding. The enacted budget includes several items addressing this issue.

First the budget included \$1,168,373 in FY19-20 as the last year of the five year phase-in for additional probation and court staff under the Justice Reinvestment Act begun in the 2015 session with the enactment of LB 605

Second, the budget includes \$2,481,993 in both FY20 and FY21 to expand capacity at several problem-solving courts across the state: Adult Drug Courts in Wilbur, Papillion, York, and Norfolk, and Veterans Treatment Courts in Grand Island and Omaha.

And last, the budget included funding for additional high security housing units under the Dept. of Correctional Services. This \$49 million project, financed with a Cash Reserve Fund transfer to the Nebraska Capital Construction Fund, is for 384 beds capable of housing maximum security male inmates. It consists of two housing units, one housing unit is for 128 beds (single occupancy cells). The two new buildings will be placed on the grounds of Lincoln Correctional Center (LCC) and will utilize services of the existing LCC and the newly created Reception and Treatment Center (RTC) for support functions such as food service, medical, visitation, and administration

This is the latest in several projects funded over the past few years. Before funding for new construction of prison beds was approved in 2016, the last construction of prison beds occurred in 2004: 136 beds at the Nebraska Correction Center for Women – York (NCCW). Funding for construction for additional beds was approved in 2016, and 100 beds came on line in September 2017 at CCCL (Community Corrections Center – Lincoln). Also included in the 2016 appropriation was funding for a 160-bed female dorm housing unit also at CCCL. These beds are anticipated to come online sometime in April 2019. Total investment in these projects is \$102 million. This new project would bring the total to about \$152 million. When completed, these projects would reduce the overcrowding from 163% of design capacity to 135% based on the current population. Unfortunately the additional capacity will not be available for several years and the percentages are based on a static population and the population continues to increase each year.

TEEOSA School Aid

The enacted budget funds TEEOSA at a 3.6% per year average increase, \$65.5 million (6.5%) in FY19-20 and an additional \$6.6 million (0.6%) in FY20-21.

Per prior law, the FY19-20 amount based on the Dept. of Education pre-certification estimate provided in January 2019 would have been a 7.8% increase driven by the local effort rate returning to \$1.00 from the \$1.023 where it was for two years in the last biennium. The FY20-21 amount was estimated at only a .7% increase due to lower spending and higher valuations.

The budget as enacted included the provisions of LB675 which reduced the allowable growth rate from 2.5% to 2.0% for FY2019-20 only and then return to the prior law level in FY20-21. This change alters the cost growth factor and lowers the first year growth from 7.8% to 6.5% and reduces aid by \$11.7 million in FY19-20 and \$12.9 million in FY20-21.

DHHS Provider Rates

A significant issue every biennial budget is the level of rate increases provided for the various providers in the Dept. of Health and Human Services (DHHS) programs. This was especially relevant this session with the cut or freezing of rates the previous FY18/FY19 biennium. Provider rate increases included are 2% per year for Medicaid, child welfare, and Children's Health Insurance (SCHIP). Provider increase for behavioral health are based on the cost model (approximately 4% FY20) which coupled with 0% FY21 yields a 2% per year average. Developmental disability provider increase is based on the results of a rate/methodology study and is approximately 4% in FY20 with 0% in FY21 providing a 2% average.

For long term care under Medicaid, the concept of LB403 was incorporated into the mainline budget bill relating to calculation of nursing home rates. A payment adjustment of \$7,400,000 (\$3,389,940 GF and \$4,010,060 FF) in FY 2019-20 is provided to make up for the recent negative inflation factors that have been applied. Language in the budget bill also provides specific legislative directives on the amounts to be used in the inflation factor calculation.

The budget also included \$1.5 million in FY19-20 and \$3.6 million in FY20-21 for behavioral health provider rates as called for in LB 327. The bill as introduced stated Legislative intent to increase behavioral health rates by 5% utilizing data from a multi-year cost model study conducted by the Division of Behavioral Health. The enacted budget increased the rates to a total of 4% in Medicaid, the Children's Health Insurance Program and Juvenile and Adult Probation.

Governors Emergency Program

The Governor's Emergency Program (GEP) was created to assist the state and its political subdivisions in responding to and recovering from natural and man-made disasters/emergencies. State Funding for the Governors Emergency Program is primarily provided by a direct General Fund appropriation with a secondary source of revenue being the Governors Emergency Cash Fund (revenue from donations and miscellaneous receipts). Federal disaster assistance receipts also flow through this program.

The amount included in the enacted budget includes a total of \$6,000,000 General Funds for FY19-20 and \$5,000,000 GF for FY20-21.

Of the \$6,000,000 for FY19-20, \$5,000,000 is intended to restore the program to its historical unobligated balance to assure an adequate level of funding is available for a response to any future disaster/emergency event(s). The other \$1,000,000 for FY19-20 is intended to provide funding for the known estimated obligations for the non-federal share of Federal Emergency Management Agency (FEMA) Individual Assistance. The non-federal of FEMA assistance is no more than 25 percent of eligible costs. The known estimated obligations used to arrive at a recommendation for FY20 are based on the most recent estimates available from FEMA and Nebraska Emergency Management Agency that attempt to account for the non-federal share of FEMA Individual Assistance that has been approved. At this point in time, the FEMA Public Assistance non-federal share of cost is unknown

The FY20-21 amount of \$5,000,000 was determined by reviewing previous deficit requests as well as expenditures from the flood of 2011 in an effort to anticipate a portion of the non-federal share of costs that may be attributed to the GEP.

General Fund Financial Status

FINANCIAL STATUS		Estimated FY2018-19	Biennial Budget		Est for Following Biennium	
			FY2019-20	FY2020-21	FY2021-22	FY2022-23
1	<u>Beginning Balance</u>					
2	Beginning Cash Balance	\$453,601,627	\$288,420,156	\$257,555,381	\$281,160,587	\$311,430,302
3	Cash Reserve Fund transfer-automatic	(61,995,773)	(43,500,000)	0	0	0
4	Carryover obligations from FY18	(252,544,467)	0	0	0	0
5	LB 293 Lapse FY18 reappropriations	27,000,000	0	0	0	0
6	Allocation for potential deficits	0	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
7	Unobligated Beginning Balance	166,061,387	239,920,156	252,555,381	276,160,587	306,430,302
8	<u>Estimated Receipts</u>					
9	Net Receipts (April 2019 NEFAB+hist avg)	4,765,000,000	4,880,000,000	4,990,000,000	5,286,000,000	5,544,000,000
10	General Fund transfers-out (LB 298)	(230,300,000)	(286,800,000)	(286,800,000)	(286,800,000)	(286,800,000)
11	General Fund transfers-in (LB 294)	(1,500,000)	48,795,957	50,795,957	0	0
12	Cash Reserve Fund transfers (current law)	48,000,000	0	0	0	0
13	<u>Bills Enacted Into Law</u>	0	311,126	4,123,453	4,096,771	4,097,771
15	General Fund Net Receipts	4,581,200,000	4,642,307,083	4,758,119,410	5,003,296,771	5,261,297,771
16	<u>Appropriations</u>					
17	LB 294 Mainline Budget Bill	4,456,283,615	4,554,292,815	4,668,655,900	4,900,133,172	5,107,813,470
18	LB 295 Legislator Salaries	0	632,982	632,982	632,982	632,982
19	LB 296 Constitutional Officers Salaries	0	28,781,790	28,888,584	28,888,584	28,888,584
20	LB 297 Capital Construction	0	38,265,811	27,489,461	33,303,928	28,692,255
21	LB 293 Deficits	2,324,303	0	0	0	0
22	LB 464 State Claims	233,313	0	0	0	0
23	General File amendments	0	0	0	0	0
24	Select File amendments	0	1,218,867	(1,879,126)	(1,911,752)	(1,966,945)
20	<u>Bills Enacted Into Law</u>	0	1,479,593	5,726,403	6,980,142	6,984,439
22	General Fund Appropriations	4,458,841,231	4,624,671,858	4,729,514,204	4,968,027,056	5,171,044,785
23	<u>Ending Balance</u>					
24	\$ Ending balance (Financial Status as Shown)	288,420,156	257,555,381	281,160,587	311,430,302	396,683,288
25	\$ Ending balance at Minimum Reserve (3%)	--	--	280,932,427	--	307,157,916
26	Difference = Variance from Minimum Reserve	--	--	228,160	--	89,525,372
27	Biennial Reserve (%)	--	--	3.0%	--	3.9%
28	Annual Spending Growth (w/o deficits)	1.3%	3.8%	2.3%	5.0%	4.1%
29	Two Year Average Growth	0.5%	--	3.0%	--	4.6%
30	Est. Revenue Growth (rate/base adjusted)	5.7%	2.4%	3.2%	5.2%	5.0%

CASH RESERVE FUND	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23
Beginning Balance	339,990,065	333,549,124	377,049,124	322,349,124	322,349,124
Transfer amounts above forecasts (line 3)	61,995,773	43,500,000	0	0	0
To/from Gen Fund per current law	(48,000,000)	0	0	0	0
To Nebr Capital Construction Fund (NCCF)	(20,436,714)	0	0	0	0
LB 299 Transfer to NCCF	0	0	(54,700,000)	0	0
Projected Ending Balance	333,549,124	377,049,124	322,349,124	322,349,124	322,349,124

General Fund Financial Status

	w/o Deficits FY2018-19	Total Per 2019 Session FY2019-20	FY2020-21	Change over Prior Yr FY19-20 (w/o deficits) \$ %	Change over Prior Yr FY20-21 (w/o deficits) \$ %	2 Yr Avg % Change	% Total FY19-20
Agency Operations							
University & State /Colleges	626,366,678	645,653,500	669,462,990	19,286,822 3.1%	23,809,490 3.7%	3.4%	14.0%
Health & Human Services	236,687,805	243,004,720	247,444,292	6,316,915 2.7%	4,439,572 1.8%	2.2%	5.3%
Correctional Services	211,920,240	219,851,700	227,927,994	7,931,460 3.7%	8,076,294 3.7%	3.7%	4.8%
Courts	187,043,520	195,447,322	199,189,998	8,403,802 4.5%	3,742,676 1.9%	3.2%	4.2%
State Patrol	60,309,294	62,871,629	64,198,023	2,562,335 4.2%	1,326,394 2.1%	3.2%	1.4%
Retirement Board	52,698,171	53,638,505	54,709,000	940,334 1.8%	1,070,495 2.0%	1.9%	1.2%
Revenue	26,728,444	27,417,676	27,674,896	689,232 2.6%	257,220 0.9%	1.8%	0.6%
Other 38 Agencies	181,704,711	191,280,786	190,111,424	9,576,075 5.3%	(1,169,362) -0.6%	2.3%	4.1%
Total-GF Operations	1,583,458,863	1,639,165,838	1,680,718,617	55,706,975 3.5%	41,552,779 2.5%	3.0%	35.4%
State Aid to Individuals/Others							
Medicaid	849,628,184	860,304,131	917,144,136	10,675,947 1.3%	56,840,005 6.6%	3.9%	18.6%
Child Welfare Aid	197,071,388	197,032,479	198,924,830	(38,909) 0.0%	1,892,351 1.0%	0.5%	4.3%
Public Assistance	94,994,043	91,609,328	90,756,257	(3,384,715) -3.6%	(853,071) -0.9%	-2.3%	2.0%
Developmental disabilities aid	150,279,443	150,880,903	144,893,404	601,460 0.4%	(5,987,499) -4.0%	-1.8%	3.3%
Behavioral Health aid	71,872,571	75,388,670	71,995,541	3,516,099 4.9%	(3,393,129) -4.5%	0.1%	1.6%
Childrens Health Insurance (SCHIP)	6,178,073	14,317,097	25,527,244	8,139,024 131.7%	11,210,147 78.3%	103.3%	0.3%
Aging Programs	9,845,789	9,845,789	10,459,701	0 0.0%	613,912 6.2%	3.1%	0.2%
Higher Ed Student Aid programs	7,539,030	7,693,430	7,693,430	154,400 2.0%	0 0.0%	1.0%	0.2%
Public Health Aid	6,151,907	6,114,407	6,114,407	(37,500) -0.6%	0 0.0%	-0.3%	0.1%
Business Innovation Act	6,020,352	6,020,352	6,020,352	0 0.0%	0 0.0%	0.0%	0.1%
Community health centers	5,783,060	5,783,060	5,783,060	0 0.0%	0 0.0%	0.0%	0.1%
All Other Aid to Individuals/Other	10,216,653	12,141,284	12,005,268	1,924,631 18.8%	(136,016) -1.1%	8.4%	0.3%
Total-GF Aid to Individuals/Other	1,415,580,493	1,437,130,930	1,497,317,630	21,550,437 1.5%	60,186,700 4.2%	2.8%	31.1%
State Aid to Local Govts							
State Aid to Schools (TEEOSA)	974,507,975	1,036,237,766	1,042,856,698	61,729,791 6.3%	6,618,932 0.6%	3.4%	22.4%
Property Tax Credit Transfer		Transfer	Transfer	-- --	-- --	--	--
Special Education	226,526,585	228,791,851	231,079,770	2,265,266 1.0%	2,287,919 1.0%	1.0%	4.9%
Aid to Community Colleges	98,575,874	100,547,391	102,558,339	1,971,517 2.0%	2,010,948 2.0%	2.0%	2.2%
Homestead Exemption	84,100,000	88,700,000	92,000,000	4,600,000 5.5%	3,300,000 3.7%	4.6%	1.9%
Personal Property Tax Relief Act	14,200,000	14,400,000	14,800,000	200,000 --	400,000 100.0%	2.1%	0.3%
Aid to ESU's	13,085,000	13,352,558	13,613,976	267,558 2.0%	261,418 2.0%	2.0%	0.3%
High ability learner programs	2,202,384	2,342,962	2,342,962	140,578 6.4%	0 0.0%	3.1%	0.1%
Early Childhood programs	8,274,583	8,619,357	8,619,357	344,774 4.2%	0 0.0%	2.1%	0.2%
Community Based Juvenile Services	6,048,000	6,048,000	6,048,000	0 0.0%	0 0.0%	0.0%	0.1%
Resources Development Fund	3,014,712	0	0	(3,014,712) -100.0%	0 0.0%	-100.0%	0.0%
Other Aid to Local Govt	4,970,146	11,069,394	10,069,394	6,099,248 122.7%	(1,000,000) -9.0%	42.3%	0.2%
Total-GF Aid to Local Govt	1,435,505,259	1,510,109,279	1,523,988,496	74,604,020 5.2%	13,879,217 0.9%	3.0%	32.7%
Capital Construction	21,739,000	38,265,811	27,489,461	16,526,811 76.0%	(10,776,350) -28.2%	12.5%	0.8%
Total Appropriations	4,456,283,615	4,624,671,858	4,729,514,204	168,388,243 3.8%	104,842,346 2.3%	3.0%	100.0%

Property Tax Credit funds are shown as General Fund transfers-out not appropriations. Transfer amounts in FY19 were \$221 million and \$272 million in FY19-20 and FY20-21. These transfers coupled with and estimated \$3 million of investment income and returned credits allow for a total of \$275 million of credits for both FY19-20 and FY20-21.

Significant General Fund Increases and Reductions

Amounts shown are \$ change from FY19 base year	Per 2019 Session		
	FY2019-20	FY2020-21	Two Yr total
<u>SIGNIFICANT INCREASES:</u>			
1 TEEOSA Aid to Schools (General Funds only)	61,729,791	68,348,723	130,078,514
3 Property Tax Credit program *	transfer	transfer	transfer
4 Provider rates, DHHS aid programs	30,492,899	53,141,287	83,634,186
5 Medicaid (other than FMAP, provider rates, expansion)	23,573,038	55,299,095	78,872,133
6 Salaries & Health Insurance (University+Colleges)	18,375,974	41,159,364	59,535,338
7 Salaries & Health Insurance (Agencies)	21,760,463	37,163,301	58,923,764
8 Medicaid expansion (net)	5,979,812	43,648,572	49,628,384
9 Childrens Health Insurance (SCHIP) (special FMAP expires)	8,103,686	19,181,115	27,284,801
10 Capital Construction	16,526,811	5,750,461	22,277,272
11 Homestead Exemption	4,600,000	7,900,000	12,500,000
12 Governors Emergency Program	6,000,000	5,000,000	11,000,000
13 Staffing, programs, equipment (Corrections)	4,230,234	4,805,263	9,035,497
14 Justice Reinvestment Act, Problem Solving (Courts)	3,650,366	3,650,366	7,300,732
15 Special Education	2,265,266	4,553,185	6,818,451
16 Operating inflation+DAS rates (State Agencies)	3,113,770	3,632,238	6,746,008
17 Community Colleges	1,971,517	3,982,465	5,953,982
18 ADA accessibility voter equipment (Sec of State)	4,000,000	0	4,000,000
19 Retirement, K-12 School / Judges / Patrol	940,324	2,010,839	2,951,163
20 Vocational Rehabilitation	1,200,000	1,200,000	2,400,000
21 Judges salaries (Courts)	729,685	1,492,868	2,222,553
22 Behavioral Health aid (other than FMAP, provider rates, expansion)	622,798	1,579,669	2,202,467
23 Personal Property Tax Relief Act	200,000	600,000	800,000
24 Juvenile justice, increased costs (Courts)	264,661	534,614	799,275
25 Aid to ESU's	267,558	528,976	796,534
26 Annualize LB 259 competency determinations (Courts)	359,493	359,493	718,986
27 Aging programs (other than provider rates)	0	613,912	613,912
28 Subtotal-Increases Listed	220,958,146	366,135,806	587,093,952
<u>SIGNIFICANT REDUCTIONS:</u>			
29 Federal Medicaid Match rate (FMAP, op & aid)	(38,955,786)	(84,626,190)	(123,581,976)
30 Information technology / charges (DHHS)	(5,900,000)	(5,900,000)	(11,800,000)
31 Public Assistance (other than FMAP, provider rates, expansion)	(3,384,715)	(3,403,237)	(6,787,952)
32 Resources Development Fund	(3,014,712)	(3,014,712)	(6,029,424)
33 Fund mix (Corrections)	(4,200,000)	0	(4,200,000)
34 Child Welfare aid (other than FMAP & provider rates)	(1,692,559)	(1,692,559)	(3,385,118)
35 Developmental Disability aid (other than FMAP, provider rates)	(198,720)	(198,720)	(397,440)
36 Subtotal-Reductions Listed	(57,346,492)	(98,835,418)	(156,181,910)
37 <u>OTHER NOT LISTED (NET)</u>	4,776,589	5,930,201	10,706,790
38 <u>TOTAL GENERAL FUND CHANGE</u>	168,388,243	273,230,589	441,618,832

* Property Tax Credit funds are shown as General Fund transfers-out not appropriations. The budget as enacted in 2019 showed a \$51 million increase each year or a two year total of \$102 million.

General Fund Appropriations Bills - 2019 Session

	Current FY FY2018-19	Biennial Budget		Following Biennium	
		FY2019-20	FY2020-21	FY2021-22	FY2022-23
LB 294 Mainline Budget Bill	4,456,283,615	4,555,511,682	4,666,776,774	4,898,221,420	5,105,846,525
LB 295 Legislator Salaries	0	632,982	632,982	632,982	632,982
LB 296 Constitutional Officers Salaries	0	28,781,790	28,888,584	28,888,584	28,888,584
LB 297 Capital Construction	0	38,265,811	27,489,461	33,303,928	28,692,255
LB 293 Deficits	2,324,303	0	0	0	0
LB 464 State Claims	233,313	0	0	0	0
Subtotal-Mainline Bills	4,458,841,231	4,623,192,265	4,723,787,801	4,961,046,914	5,164,060,346
LB 86 Changes, Affordable Housing Fund, documentary stamp tax	0	58,188	0	0	0
LB 186 Adopt the Online Notary Public Act	0	82,167	27,682	27,682	27,682
LB 300 Change judges' salaries	0	729,685	1,492,868	1,492,868	1,492,868
LB 309 Increase, district court judges in Douglas County	0	0	0	310,825	315,122
LB 334 Eliminate Angel Investment, funding for Business Innovation Act	0	100,000	4,000,000	4,000,000	4,000,000
LB 460 Change criminal background check, residential child care	0	509,553	205,853	205,853	205,853
LB 641 Provide grants, 211 Information and Referral Network	0	0	0	300,000	300,000
LB 675 Change various education provisions, FY20 base limitation to 2%	0	FY20 & FY21 savings included in LB 294			
LB 686 Change provisions, criminal justice and corrections	0	0	0	642,914	642,914
LB 129 Appropriate funds, feasibility study Omaha Missouri River Bridge	0	*	*	*	*
LB 171 Appropriate funds, analysis of State Capitol parking	0	*	*	*	*
LB 174 Appropriate funds, Office of Violence Prevention	0	*	*	*	*
LB 181 Contract study, long-term care access and sustainability	0	*	*	*	*
LB 199 Appropriate funds, court appointed special advocate state aid	0	*	*	*	*
LB 202 Appropriate funds, develop disability provider payment	0	*	*	*	*
LB 292 Appropriate funds, Nebr Information Technology Initiative	0	*	*	*	*
LB 327 Appropriate funds, behavioral health provider rate increase	0	*	*	*	*
LB 403 Appropriate funds, no inflation factor in Medicaid nursing rates	0	*	*	*	*
LB 404 State intent, Medicaid budget in three separate programs	0	*	*	*	*
LB 446 Intent, County Justice Reinvestment Grant Program funds	0	*	*	*	*
LB 562 Extend & reallocate funding for completed University projects	0	*	*	*	*
LB 678 Volkswagen Settlement Cash Fund, duties for DEQ (cash funds)	0	*	*	*	*
Subtotal-"A" Bills	0	1,479,593	5,726,403	6,980,142	6,984,439
Total-Appropriations Bills (General Funds)	4,458,841,231	4,624,671,858	4,729,514,204	4,968,027,056	5,171,044,785

General Fund Revenue Bills - 2019 Session

	Current FY FY2018-19	Biennial Budget		Following Biennium	
		FY2019-20	FY2020-21	FY2021-22	FY2022-23
LB 26 Changes, legal service insurance corporations	0	(8,229)	(8,229)	(8,229)	(8,229)
LB 86 Changes, Affordable Housing Fund, doc stamp tax	0	58,188	unknown loss	unknown loss	unknown loss
LB 186 Adopt the Online Notary Public Act	0	82,167	27,682	0	0
LB 218 Sales tax exemption, political subdivision owned facilities	0	loss	loss	loss	loss
LB 221 Changes, limitations under the Title Insurers Act	0	minimal	minimal	minimal	minimal
LB 284 Remote Seller & Marketplace Facilitator Act	0	In forecast	In forecast	In forecast	In forecast
LB 334 Eliminate Angel Investment credit, fund Business Innovation Act	0	100,000	4,000,000	4,000,000	4,000,000
LB 397 Change provisions, tobacco and other nicotine products	0	63,000	65,000	65,000	65,000
LB 472 Qualified Judgment Payment Act, authorize a sales tax	0	16,000	39,000	40,000	41,000
Subtotal - Revenue Bills Enacted	0	311,126	4,123,453	4,096,771	4,097,771
Cash Fund Transfers-In (LB 294)	0	48,795,957	50,795,957	0	0
Total-Revenue Bills Enacted (General Fund)	0	49,107,083	54,919,410	4,096,771	4,097,771

General Fund Transfers-In

	Current FY FY2018-19	Biennial Budget		Following Biennium	
	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23
Securities Act Cash Fund	32,000,000	27,000,000	28,000,000	0	0
Dept of Insurance Cash Fund	12,250,000	12,500,000	13,500,000	0	0
Tobacco Products Admin Cash Fund	10,000,000	9,000,000	9,000,000	0	0
Records Management Cash Fund	826,000	0	0	0	0
State Settlement Cash Fund	1,756,639	295,957	295,957	0	0
Mutual Finance Assistance Fund (lapse)	150,000	0	0	0	0
Enhanced Wireless 911 Fund	transfer interest	0	0	0	0
Universal Services Fund	transfer interest	0	0	0	0
Municipal Rate Negotiations Revolving Loan Fund	250,000	0	0	0	0
Charitable Gaming Operations Fund	800,000	0	0	0	0
Buffer Strip Incentive Fund	50,000	0	0	0	0
Fertilizers and Soil Conditioners Administrative Fund	275,000	0	0	0	0
Underground Storage Tank Cash Fund	170,325	0	0	0	0
Dept of Motor Vehicles Ignition Interlock Fund	125,000	0	0	0	0
DHHS Cash Fund (X-Ray Cash)	1,300,000	0	0	0	0
DHHS Cash Fund (Emergency Preparedness)	520,000	0	0	0	0
DHHS Cash Fund (Radioactive Materials)	750,000	0	0	0	0
Medicaid Intergovernmental Transfer Trust Fund	10,000,000	0	0	0	0
Roads Operations Cash Fund	7,500,000	0	0	0	0
Critical Infrastructure Facilities Cash Fund	384,222	0	0	0	0
Small Watersheds Flood Control Fund	732,747	0	0	0	0
Game & Parks Capital Maintenance Fund	8,500,000	0	0	0	0
Workers Compensation Court Cash Fund	0	0	0	0	0
State Real Estate Commission's Fund	200,000	0	0	0	0
Building Renewal Allocation Fund	200,000	0	0	0	0
State Building Renewal Assessment Fund	2,900,000	0	0	0	0
Affordable Housing Trust Fund	2,250,000	0	0	0	0
Civic and Community Center Fund	500,000	0	0	0	0
Waste Reduction and Recycling Incentive Fund	900,000	0	0	0	0
Nebr Litter Reduction and Recycling Cash Fund	700,000	0	0	0	0
Petroleum Release Remedial Action Cash Fund	500,000	0	0	0	0
Chemigation Costs Fund	50,000	0	0	0	0
Nebraska Accountability and Disclosure Commission Cash F	50,000	0	0	0	0
State Visitors Promotion Fund	1,000,000	0	0	0	0
Total General Fund Transfers-In	97,589,933	48,795,957	50,795,957	0	0

General Fund Transfers-Out

	Current FY FY2018-19	Biennial Budget		Following Biennium	
	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23
Property Tax Credit Fund	(221,000,000)	(272,000,000)	(272,000,000)	(272,000,000)	(272,000,000)
Water Resources Cash Fund	(3,300,000)	(3,300,000)	(3,300,000)	(3,300,000)	(3,300,000)
Cultural Preservation Endowment Fund	0	(500,000)	(500,000)	(500,000)	(500,000)
Water Sustainability Fund	(6,000,000)	(11,000,000)	(11,000,000)	(11,000,000)	(11,000,000)
Total-General Fund Transfers-Out	(230,300,000)	(286,800,000)	(286,800,000)	(286,800,000)	(286,800,000)

For the Property Tax Credit program the General Fund transfers-out shown here are coupled with an estimated \$3 million of investment income and returned credits to provide for a total credit amount of \$224 million in FY18-19 and \$275 million in both FY19-20 and FY20-21.

General Fund Appropriations by Agency

FY20 / FY21 Biennial Budget as Enacted in the 2019 Session

	Type	Current Yr FY2018-19	Enacted FY2019-20	Enacted FY2020-21	FY20 vs Prior Yr \$ Chnge	FY20 vs Prior Yr % Chnge	FY21 vs Prior Yr \$ Chnge	FY21 vs Prior Yr % Chnge
#03 Legislative Council	Oper	20,618,873	21,233,246	21,692,920	614,373	3.0%	459,674	2.2%
#03 Legislative Council	Total	20,618,873	21,233,246	21,692,920	614,373	3.0%	459,674	2.2%
#05 Supreme Court	Aid	300,000	500,000	500,000	200,000	66.7%	0	0.0%
#05 Supreme Court	Oper	187,043,520	195,447,322	199,189,998	8,403,802	4.5%	3,742,676	1.9%
#05 Supreme Court	Total	187,343,520	195,947,322	199,689,998	8,603,802	4.6%	3,742,676	1.9%
#07 Governor	Oper	2,151,585	2,058,577	2,102,805	(93,008)	-4.3%	44,228	2.1%
#07 Governor	Total	2,151,585	2,058,577	2,102,805	(93,008)	-4.3%	44,228	2.1%
#08 Lt. Governor	Oper	149,768	151,135	152,437	1,367	0.9%	1,302	0.9%
#08 Lt. Governor	Total	149,768	151,135	152,437	1,367	0.9%	1,302	0.9%
#09 Secretary of State	Oper	2,264,183	6,596,103	2,316,283	4,331,920	191.3%	(4,279,820)	-64.9%
#09 Secretary of State	Total	2,264,183	6,596,103	2,316,283	4,331,920	191.3%	(4,279,820)	-64.9%
#10 State Auditor	Oper	2,485,756	2,579,272	2,641,806	93,516	3.8%	62,534	2.4%
#10 State Auditor	Total	2,485,756	2,579,272	2,641,806	93,516	3.8%	62,534	2.4%
#11 Attorney General	Oper	6,551,897	6,475,924	6,606,854	(75,973)	-1.2%	130,930	2.0%
#11 Attorney General	Total	6,551,897	6,475,924	6,606,854	(75,973)	-1.2%	130,930	2.0%
#12 State Treasurer	Oper	1,157,357	1,154,310	1,171,439	(3,047)	-0.3%	17,129	1.5%
#12 State Treasurer	Total	1,157,357	1,154,310	1,171,439	(3,047)	-0.3%	17,129	1.5%
#13 Education	Aid	1,228,115,662	1,294,162,877	1,303,331,146	66,047,215	5.4%	9,168,269	0.7%
#13 Education	Oper	24,847,544	25,744,791	26,076,673	897,247	3.6%	331,882	1.3%
#13 Education	Total	1,252,963,206	1,319,907,668	1,329,407,819	66,944,462	5.3%	9,500,151	0.7%
#14 Public Service Comm	Oper	2,325,823	2,233,960	2,269,242	(91,863)	-3.9%	35,282	1.6%
#14 Public Service Comm	Total	2,325,823	2,233,960	2,269,242	(91,863)	-3.9%	35,282	1.6%
#15 Parole Board	Oper	7,534,270	7,891,768	8,124,998	357,498	4.7%	233,230	3.0%
#15 Parole Board	Total	7,534,270	7,891,768	8,124,998	357,498	4.7%	233,230	3.0%
#16 Revenue	Aid	98,300,000	103,100,000	106,800,000	4,800,000	4.9%	3,700,000	3.6%
#16 Revenue	Oper	26,728,444	27,417,676	27,674,896	689,232	2.6%	257,220	0.9%
#16 Revenue	Total	125,028,444	130,517,676	134,474,896	5,489,232	4.4%	3,957,220	3.0%
#18 Agriculture	Aid	456,000	456,000	456,000	0	0.0%	0	0.0%
#18 Agriculture	Oper	5,608,564	5,698,913	5,799,169	90,349	1.6%	100,256	1.8%
#18 Agriculture	Total	6,064,564	6,154,913	6,255,169	90,349	1.5%	100,256	1.6%
#21 Fire Marshal	Oper	4,172,967	4,231,522	4,345,277	58,555	1.4%	113,755	2.7%
#21 Fire Marshal	Total	4,172,967	4,231,522	4,345,277	58,555	1.4%	113,755	2.7%
#23 Labor	Oper	621,982	641,042	657,218	19,060	3.1%	16,176	2.5%
#23 Labor	Total	621,982	641,042	657,218	19,060	3.1%	16,176	2.5%
#25 DHHS	Aid	1,392,485,181	1,411,956,587	1,472,279,303	19,471,406	1.4%	60,322,716	4.3%
#25 DHHS *	Oper	236,687,805	243,004,720	247,444,292	6,316,915	2.7%	4,439,572	1.8%
#25 DHHS	Total	1,629,172,986	1,654,961,307	1,719,723,595	25,788,321	1.6%	64,762,288	3.9%
#27 Transportation	Oper	0	100,000	0	100,000	na	(100,000)	-100%
#27 Transportation	Total	0	100,000	0	100,000	na	(100,000)	-100%
#28 Veterans Affairs *	Oper	25,901,529	26,582,179	27,182,314	680,650	2.6%	600,135	2.3%
#28 Veterans Affairs	Total	25,901,529	26,582,179	27,182,314	680,650	2.6%	600,135	2.3%

	Type	Current Yr FY2018-19	Enacted FY2019-20	Enacted FY2020-21	FY20 vs Prior Yr		FY21 vs Prior Yr	
					\$ Chnge	% Chnge	\$ Chnge	% Chnge
#29 Natural Resources	Aid	4,820,824	1,806,112	1,806,112	(3,014,712)	-62.5%	0	0.0%
#29 Natural Resources	Oper	10,169,740	10,388,164	10,577,369	218,424	2.1%	189,205	1.8%
#29 Natural Resources	Total	14,990,564	12,194,276	12,383,481	(2,796,288)	-18.7%	189,205	1.6%
#31 Military Dept	Aid	584,424	6,584,424	5,584,424	6,000,000	1026.7%	(1,000,000)	-15.2%
#31 Military Dept	Oper	4,292,338	4,493,524	4,549,812	201,186	4.7%	56,288	1.3%
#31 Military Dept	Total	4,876,762	11,077,948	10,134,236	6,201,186	127.2%	(943,712)	-8.5%
#32 Ed Lands & Funds	Oper	345,999	368,003	376,041	22,004	6.4%	8,038	2.2%
#32 Ed Lands & Funds	Total	345,999	368,003	376,041	22,004	6.4%	8,038	2.2%
#33 Game & Parks	Aid	42,011	42,011	42,011	0	0.0%	0	0.0%
#33 Game & Parks	Oper	11,410,487	11,674,040	11,864,115	263,553	2.3%	190,075	1.6%
#33 Game & Parks	Total	11,452,498	11,716,051	11,906,126	263,553	2.3%	190,075	1.6%
#34 Library Commission	Aid	1,243,282	1,262,369	1,281,837	19,087	1.5%	19,468	1.5%
#34 Library Commission	Oper	2,566,631	2,623,236	2,668,610	56,605	2.2%	45,374	1.7%
#34 Library Commission	Total	3,809,913	3,885,605	3,950,447	75,692	2.0%	64,842	1.7%
#35 Liquor Control	Oper	1,273,897	1,333,267	1,395,509	59,370	4.7%	62,242	4.7%
#35 Liquor Control	Total	1,273,897	1,333,267	1,395,509	59,370	4.7%	62,242	4.7%
#36 Racing Commission	Oper	0	60,000	0	60,000	na	(60,000)	-100%
#36 Racing Commission	Total	0	60,000	0	60,000	na	(60,000)	-100%
#46 Correctional Services	Aid	3,500,000	3,500,000	3,500,000	0	0.0%	0	0.0%
#46 Correctional Services	Oper	211,920,240	219,851,700	227,927,994	7,931,460	3.7%	8,076,294	3.7%
#46 Correctional Services	Total	215,420,240	223,351,700	231,427,994	7,931,460	3.7%	8,076,294	3.6%
#47 NETC	Oper	9,967,401	10,163,451	10,338,327	196,050	2.0%	174,876	1.7%
#47 NETC	Total	9,967,401	10,163,451	10,338,327	196,050	2.0%	174,876	1.7%
#48 Coordinating Comm	Aid	7,539,030	7,693,430	7,693,430	154,400	2.0%	0	0.0%
#48 Coordinating Comm	Oper	1,280,270	1,332,299	1,357,959	52,029	4.1%	25,660	1.9%
#48 Coordinating Comm	Total	8,819,300	9,025,729	9,051,389	206,429	2.3%	25,660	0.3%
#50 State Colleges	Oper	51,620,804	53,548,946	55,527,357	1,928,142	3.7%	1,978,411	3.7%
#50 State Colleges	Total	51,620,804	53,548,946	55,527,357	1,928,142	3.7%	1,978,411	3.7%
#51 University of Nebraska	Oper	574,745,874	592,104,554	613,935,633	17,358,680	3.0%	21,831,079	3.7%
#51 University of Nebraska	Total	574,745,874	592,104,554	613,935,633	17,358,680	3.0%	21,831,079	3.7%
#54 Historical Society	Oper	4,312,111	4,465,781	4,536,363	153,670	3.6%	70,582	1.6%
#54 Historical Society	Total	4,312,111	4,465,781	4,536,363	153,670	3.6%	70,582	1.6%
#64 State Patrol	Oper	60,309,294	62,871,629	64,198,023	2,562,335	4.2%	1,326,394	2.1%
#64 State Patrol	Total	60,309,294	62,871,629	64,198,023	2,562,335	4.2%	1,326,394	2.1%
#65 Admin Services (DAS)	Oper	8,551,907	8,902,707	8,772,731	350,800	4.1%	(129,976)	-1.5%
#65 Admin Services (DAS)	Total	8,551,907	8,902,707	8,772,731	350,800	4.1%	(129,976)	-1.5%
#67 Equal Opportunity	Oper	1,260,357	1,261,453	1,287,346	1,096	0.1%	25,893	2.1%
#67 Equal Opportunity	Total	1,260,357	1,261,453	1,287,346	1,096	0.1%	25,893	2.1%
#68 Latino American Comm.	Oper	211,023	256,904	262,746	45,881	21.7%	5,842	2.3%
#68 Latino American Comm.	Total	211,023	256,904	262,746	45,881	21.7%	5,842	2.3%
#69 Arts Council	Aid	905,346	905,346	905,346	0	0.0%	0	0.0%
#69 Arts Council	Oper	578,240	603,506	619,017	25,266	4.4%	15,511	2.6%
#69 Arts Council	Total	1,483,586	1,508,852	1,524,363	25,266	1.7%	15,511	1.0%
#70 Foster Care Review	Oper	2,081,930	1,941,852	1,981,200	(140,078)	-6.7%	39,348	2.0%
#70 Foster Care Review	Total	2,081,930	1,941,852	1,981,200	(140,078)	-6.7%	39,348	2.0%

	Type	Current Yr FY2018-19	Enacted FY2019-20	Enacted FY2020-21	FY20 vs Prior Yr		FY21 vs Prior Yr	
					\$ Chnge	% Chnge	\$ Chnge	% Chnge
#72 Economic Development	Aid	6,490,352	6,690,352	6,490,352	200,000	3.1%	(200,000)	-3.0%
#72 Economic Development	Oper	4,850,408	4,844,761	4,928,918	(5,647)	-0.1%	84,157	1.7%
#72 Economic Development	Total	11,340,760	11,535,113	11,419,270	194,353	1.7%	(115,843)	-1.0%
#76 Indian Affairs Comm	Oper	230,128	236,225	241,161	6,097	2.6%	4,936	2.1%
#76 Indian Affairs Comm	Total	230,128	236,225	241,161	6,097	2.6%	4,936	2.1%
#77 Industrial Relations	Oper	320,917	298,176	309,318	(22,741)	-7.1%	11,142	3.7%
#77 Industrial Relations	Total	320,917	298,176	309,318	(22,741)	-7.1%	11,142	3.7%
#78 Crime Commission	Aid	7,510,876	7,746,420	7,766,036	235,544	3.1%	19,616	0.3%
#78 Crime Commission	Oper	4,621,432	5,010,824	5,103,302	389,392	8.4%	92,478	1.8%
#78 Crime Commission	Total	12,132,308	12,757,244	12,869,338	624,936	5.2%	112,094	0.9%
#81 Blind & Visually Impaired	Aid	216,890	286,890	311,790	70,000	32.3%	24,900	8.7%
#81 Blind & Visually Impaired	Oper	1,000,058	1,570,253	1,634,396	570,195	57.0%	64,143	4.1%
#81 Blind & Visually Impaired	Total	1,216,948	1,857,143	1,946,186	640,195	52.6%	89,043	4.8%
#82 Deaf & Hard of Hearing	Oper	1,003,151	1,030,129	1,051,593	26,978	2.7%	21,464	2.1%
#82 Deaf & Hard of Hearing	Total	1,003,151	1,030,129	1,051,593	26,978	2.7%	21,464	2.1%
#83 Community Colleges	Aid	98,575,874	100,547,391	102,558,339	1,971,517	2.0%	2,010,948	2.0%
#83 Community Colleges	Total	98,575,874	100,547,391	102,558,339	1,971,517	2.0%	2,010,948	2.0%
#84 Environmental Quality	Aid	0	0	0	0	na	0	na
#84 Environmental Quality	Oper	3,652,217	3,680,094	3,716,744	27,877	0.8%	36,650	1.0%
#84 Environmental Quality	Total	3,652,217	3,680,094	3,716,744	27,877	0.8%	36,650	1.0%
#85 Retirement Board	Oper	52,698,171	53,638,505	54,709,000	940,334	1.8%	1,070,495	2.0%
#85 Retirement Board	Total	52,698,171	53,638,505	54,709,000	940,334	1.8%	1,070,495	2.0%
#87 Account/Disclosure	Oper	476,323	489,547	500,170	13,224	2.8%	10,623	2.2%
#87 Account/Disclosure	Total	476,323	489,547	500,170	13,224	2.8%	10,623	2.2%
#93 Tax Equal/Review Comm	Oper	855,648	879,848	899,242	24,200	2.8%	19,394	2.2%
#93 Tax Equal/Review Comm	Total	855,648	879,848	899,242	24,200	2.8%	19,394	2.2%
Construction-Total	Total	21,739,000	38,265,811	27,489,461	16,526,811	76.0%	(10,776,350)	-28.2%
<hr/>								
OPERATIONS		1,583,458,863	1,639,165,838	1,680,718,617	55,706,975	3.5%	41,552,779	2.5%
STATE AID		2,851,085,752	2,947,240,209	3,021,306,126	96,154,457	3.4%	74,065,917	2.5%
CONSTRUCTION		21,739,000	38,265,811	27,489,461	16,526,811	76.0%	(10,776,350)	-28.2%
TOTAL GENERAL FUNDS		4,456,283,615	4,624,671,858	4,729,514,204	168,388,243	3.8%	104,842,346	2.3%

General Fund State Aid by Aid Program

FY20 / FY21 Biennial Budget as Enacted in the 2019 Session

Type	Current Yr FY2018-19	Enacted FY2019-20	Enacted FY2020-21	FY20 vs Prior Yr \$ Chnge % Chnge	FY21 vs Prior Yr \$ Chnge % Chnge
#05 Court Appointed Special Advocate	300,000	500,000	500,000	200,000 66.7%	0 0.0%
#13 TEEOSA State Aid to Education	974,507,975	1,036,237,766	1,042,856,698	61,729,791 6.3%	6,618,932 0.6%
#13 Special Education	226,526,585	228,791,851	231,079,770	2,265,266 1.0%	2,287,919 1.0%
#13 Aid to ESU's	13,085,000	13,352,558	13,613,976	267,558 2.0%	261,418 2.0%
#13 High ability learner programs	2,202,384	2,342,962	2,342,962	140,578 6.4%	0 0.0%
#13 Early Childhood grant program	3,474,583	3,619,357	3,619,357	144,774 4.2%	0 0.0%
#13 Early Childhood Endowment	4,800,000	5,000,000	5,000,000	200,000 4.2%	0 0.0%
#13 Nurturing Healthy Behaviors	384,000	400,000	400,000	16,000 4.2%	0 0.0%
#13 School Lunch	376,351	392,032	392,032	15,681 4.2%	0 0.0%
#13 Textbook loan program	446,880	465,500	465,500	18,620 4.2%	0 0.0%
#13 School Breakfast reimbursement	617,898	617,898	617,898	0 0.0%	0 0.0%
#13 Adult Education	206,077	214,664	214,664	8,587 4.2%	0 0.0%
#13 Learning Communities Aid	470,000	470,000	470,000	0 0.0%	0 0.0%
#13 Summer Food Service grants	86,400	90,000	90,000	3,600 4.2%	0 0.0%
#13 High School Equivalency Assistance	720,000	750,000	750,000	30,000 4.2%	0 0.0%
#13 Step Up to Quality Child Care - Scholarships	96,000	100,000	100,000	4,000 4.2%	0 0.0%
#13 Step Up to Quality Child Care - Bonuses	66,240	69,000	69,000	2,760 4.2%	0 0.0%
#13 Vocational Rehabilitation	49,289	1,249,289	1,249,289	1,200,000 2434.6%	0 0.0%
#16 Homestead Exemption	84,100,000	88,700,000	92,000,000	4,600,000 5.5%	3,300,000 3.7%
#16 Personal Property Tax Relief Act	14,200,000	14,400,000	14,800,000	200,000 1.4%	400,000 2.8%
#18 Riparian Vegetation grants	456,000	456,000	456,000	0 0.0%	0 0.0%
#25 Behavioral Health Aid	71,872,571	75,388,670	71,995,541	3,516,099 4.9%	(3,393,129) -4.5%
#25 Medical student assistance/RHOP	680,723	680,723	680,723	0 0.0%	0 0.0%
#25 Children's Health Insurance (SCHIP)	6,178,073	14,317,097	25,527,244	8,139,024 131.7%	11,210,147 78.3%
#25 Public Assistance	94,994,043	91,609,328	90,756,257	(3,384,715) -3.6%	(853,071) -0.9%
#25 Medicaid	849,628,184	860,304,131	917,144,136	10,675,947 1.3%	56,840,005 6.6%
#25 Child Welfare aid	197,071,388	197,032,479	198,924,830	(38,909) 0.0%	1,892,351 1.0%
#25 Developmental disabilities aid	150,279,443	150,880,903	144,893,404	601,460 0.4%	(5,987,499) -4.0%
#25 Community health centers	5,783,060	5,783,060	5,783,060	0 0.0%	0 0.0%
#25 Health Aid	6,151,907	6,114,407	6,114,407	(37,500) -0.6%	0 0.0%
#25 Care Management	2,315,560	2,315,560	2,315,560	0 0.0%	0 0.0%
#25 Area agencies on aging	7,530,229	7,530,229	8,144,141	0 0.0%	613,912 8.2%
#29 Nebr Water Conservation Fund	1,806,112	1,806,112	1,806,112	0 0.0%	0 0.0%
#29 Resources Development Fund	3,014,712	0	0	(3,014,712) -100.0%	0 na
#31 Governors Emergency Program	0	6,000,000	5,000,000	6,000,000 na	(1,000,000) -16.7%
#31 Guard tuition assistance	584,424	584,424	584,424	0 0.0%	0 0.0%
#33 Niobrara Council	42,011	42,011	42,011	0 0.0%	0 0.0%
#34 Local libraries	1,243,282	1,262,369	1,281,837	19,087 1.5%	19,468 1.5%
#46 Vocational and Life Skills Program	3,500,000	3,500,000	3,500,000	0 0.0%	0 0.0%
#48 Nebr Opportunity Grant Program	6,593,430	6,593,430	6,593,430	0 0.0%	0 0.0%
#48 Access College Early Scholarship	945,600	1,100,000	1,100,000	154,400 16.3%	0 0.0%

Type	Current Yr FY2018-19	Enacted FY2019-20	Enacted FY2020-21	FY20 vs Prior Yr		FY21 vs Prior Yr	
				\$ Chnge	% Chnge	\$ Chnge	% Chnge
#69 Aid to arts programs	905,346	905,346	905,346	0	0.0%	0	0.0%
#72 State aid to development districts	470,000	670,000	470,000	200,000	42.6%	(200,000)	-29.9%
#72 Business Innovation Act	6,020,352	6,020,352	6,020,352	0	0.0%	0	0.0%
#78 Juvenile services grants	564,300	564,300	564,300	0	0.0%	0	0.0%
#78 Community Based Juvenile Services aid	6,048,000	6,048,000	6,048,000	0	0.0%	0	0.0%
#78 Crimestoppers program	12,919	12,919	12,919	0	0.0%	0	0.0%
#78 County Justice Reinvestment Grants	480,000	480,000	480,000	0	0.0%	0	0.0%
#78 Victim Witness assistance	50,457	50,457	50,457	0	0.0%	0	0.0%
#78 Crime Victims reparations	19,200	19,200	19,200	0	0.0%	0	0.0%
#78 Violence Prevention Grants	336,000	571,544	591,160	235,544	70.1%	19,616	3.4%
#81 Blind rehabilitation	216,890	286,890	311,790	70,000	32.3%	24,900	8.7%
#83 Aid to Community Colleges	98,575,874	100,547,391	102,558,339	1,971,517	2.0%	2,010,948	2.0%
Individuals/Other	1,415,580,493	1,437,130,930	1,497,317,630	21,550,437	1.5%	60,186,700	4.2%
Local Government	1,435,505,259	1,510,109,279	1,523,988,496	74,604,020	5.2%	13,879,217	0.9%
Total State Aid	2,851,085,752	2,947,240,209	3,021,306,126	96,154,457	3.4%	74,065,917	2.5%

Historical General Fund Appropriations

Excludes Deficits	Agency Operations	Aid to Ind/Other	Aid to Local Govt	Construction	Total Appropriations	% Change
FY1999-00 Approp	877,214,679	523,395,392	868,657,713	54,676,163	2,323,943,947	4.3%
FY2000-01 Approp	928,262,744	598,336,773	885,742,858	46,446,858	2,458,789,233	5.8%
FY2001-02 Approp	989,205,923	646,333,088	944,027,473	27,384,852	2,606,951,336	6.0%
FY2002-03 Approp	1,003,728,744	647,793,727	951,729,511	18,044,257	2,621,296,239	0.6%
FY2003-04 Approp	999,655,261	705,616,238	929,503,078	20,515,031	2,655,289,608	1.3%
FY2004-05 Approp	1,018,017,210	785,572,536	935,446,662	19,046,316	2,758,082,724	3.9%
FY2005-06 Approp	1,079,894,592	850,904,771	1,018,289,225	23,350,481	2,972,439,069	7.8%
FY2006-07 Approp	1,151,463,639	938,524,594	1,058,983,563	31,878,981	3,180,850,777	7.0%
FY2007-08 Approp	1,172,764,317	978,026,675	1,146,759,149	8,150,822	3,305,700,963	3.9%
FY2008-09 Approp	1,221,557,978	1,015,815,632	1,236,048,810	8,238,322	3,481,660,742	5.3%
FY2009-10 Approp	1,210,527,988	880,256,943	1,220,339,540	14,172,233	3,325,296,704	-4.5%
FY2010-11 Approp	1,253,663,584	946,598,966	1,191,036,509	13,802,233	3,405,101,292	2.4%
FY2011-12 Approp	1,225,276,661	1,057,283,733	1,173,944,302	14,027,233	3,470,531,929	1.9%
FY2012-13 Approp	1,259,610,962	1,135,669,688	1,216,370,872	20,772,233	3,632,423,755	4.7%
FY2013-14 Approp	1,315,231,996	1,212,891,823	1,284,215,064	25,830,024	3,838,168,907	5.7%
FY2014-15 Approp	1,429,479,091	1,304,901,886	1,345,007,109	26,437,444	4,105,825,530	7.0%
FY2015-16 Approp	1,521,595,794	1,348,844,879	1,374,980,396	26,382,800	4,271,803,869	4.0%
FY2016-17 Approp	1,580,659,703	1,398,520,670	1,410,271,464	22,239,000	4,411,690,837	3.3%
FY2017-18 Approp	1,570,199,266	1,378,600,757	1,427,473,593	21,739,000	4,398,012,616	-0.3%
FY2018-19 Approp	1,583,458,863	1,415,580,493	1,435,505,259	21,739,000	4,456,283,615	1.3%
FY2019-20 Enacted	1,639,165,838	1,437,130,930	1,510,109,279	38,265,811	4,624,671,858	3.8%
FY2020-21 Enacted	1,680,718,617	1,497,317,630	1,523,988,496	27,489,461	4,729,514,204	2.3%
Average Annual Growth						
FY10 / FY11 Biennium	1.3%	-3.5%	-1.8%	29.4%	-1.1%	
FY12 / FY13 Biennium	0.2%	9.5%	1.1%	22.7%	3.3%	
FY14 / FY15 Biennium	6.5%	7.2%	5.2%	12.8%	6.3%	
FY16 / FY17 Biennium	5.2%	3.5%	2.4%	-8.3%	3.7%	
FY18 / FY19 Biennium	0.1%	0.6%	0.9%	-1.1%	0.5%	
FY20 / FY21 Biennium	3.0%	2.8%	3.0%	12.5%	3.0%	
Avg FY01 to FY11 (10 yr)	3.1%	4.7%	3.0%	-11.4%	3.3%	
Avg FY11 to FY21 (10 yr)	3.0%	4.7%	2.5%	7.1%	3.3%	
Avg F01 to FY21 (20 yr)	3.0%	4.7%	2.8%	-2.6%	3.3%	